

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Steuben County (7615)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$2,638,579	\$3,853,034	\$3,919,174	49%	2%
	11200 Middle/Junior High	\$1,361,661	\$1,789,436	\$1,916,501	41%	7%
	11300 High School	\$1,478,478	\$2,046,388	\$2,132,298	44%	4%
	11355 Academic Honors - High Ability Student Program	\$0	\$54,000	\$65,700	n/a	22%
	11410 Agriculture A	\$51,271	\$52,259	\$48,494	-5%	-7%
	11430 Distributive Education	\$27,474	\$13,539	\$46,706	70%	245%
	11440 Health Occupations	\$16,290	\$25,029	\$26,046	60%	4%
	11460 Occupational Home Economics	\$34,767	\$56,705	\$48,484	39%	-14%
	11470 Business Education	\$36,010	\$108	\$600	-98%	457%
	11480 Industrial Education A	\$27,148	\$13,453	\$5,418	-80%	-60%
	11590 Other Vocational Education Programs	\$0	\$15,263	\$2,955	n/a	-81%
	11910 Competency Testing	\$10,230	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$152,592	\$218,180	\$133,437	-13%	-39%
	12210 Mild Mental Handicap	\$318,512	\$399,277	\$337,066	6%	-16%
	12350 Homebound	\$508	\$2,596	\$9,304	> 500%	258%
	12620 Learning Disability - All Others	\$211,691	\$380,230	\$391,652	85%	3%
	12810 Special Education Preschool	\$0	\$32,370	\$33,650	n/a	4%
	12900 Other Special Programs	\$0	\$75,169	\$81,304	n/a	8%
	13600 Special Interest Programs	\$5,746	\$1,705	\$1,607	-72%	-6%
	13900 Other Adult/Continuing Ed Programs	\$0	\$0	\$0	n/a	n/a
	14100 Elementary	\$3,055	\$251	\$10,309	237%	> 500%
	14200 Middle/Junior High	\$0	\$10,382	\$4,870	n/a	-53%
	14300 High School	\$38,271	\$51,555	\$42,239	10%	-18%
	16100 Remediation Testing	\$31,564	\$56,840	\$44,334	40%	-22%
	16200 Preventive Remediation	\$58,928	\$0	\$0	-100%	n/a
	21520 Speech Pathology Services	\$17,348	\$21,182	\$27,117	56%	28%
	21530 Audiology Services	\$13,824	\$18,724	\$25,568	85%	37%
	22220 School Library	\$245,470	\$248,977	\$242,015	-1%	-3%
	22230 Audiovisual	\$38,651	\$8,604	\$12,111	-69%	41%
	24100 Office of the Principal Services	\$724,113	\$927,086	\$985,293	36%	6%
	25820 Textbooks and Repairs	\$193,889	\$219,523	\$167,002	-14%	-24%
	25840 Other Textbook Rental Services	\$18,484	\$16,672	\$18,753	1%	12%
	26497 Teachers Retirement Fund	\$258,239	\$549,720	\$637,092	147%	16%
	41100 Transfer Tuition	\$40,302	\$43,205	\$19,023	-53%	-56%
	41300 Area Vocational Schools	\$27,906	\$91,290	\$112,374	303%	23%
	41400 Joint Services and Supply	\$77,902	\$1,111	\$0	-100%	-100%
	41700 Interlocal Agreements - Other	\$0	\$125,482	\$162,174	n/a	29%

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	42000 Pymts. to Governmental Units - Out of State	\$7,800	\$0	\$0	-100%	n/a
Student Academic Achievement Total		\$8,166,705	\$11,419,345	\$11,710,670	43%	3%
Student Instructional Support						
	21130 Social Work Services	\$0	\$0	\$46,692	n/a	n/a
	21220 Counseling Services	\$288,833	\$413,886	\$419,189	45%	1%
	21340 Nurse Services	\$53,080	\$52,118	\$54,614	3%	5%
	21390 Other Health Services	\$92,172	\$94,853	\$46,776	-49%	-51%
	21690 Other Special Education Administration	\$0	\$0	\$53,717	n/a	n/a
	21790 Other Student Services	\$0	\$7,352	\$10,636	n/a	45%
	22110 Service Area Direction	\$78,453	\$128,961	\$71,432	-9%	-45%
	22120 Instruction & Curriculum Development	\$64,206	\$1,225	\$63,988	0%	> 500%
	22130 Instructional Staff Training Services	\$44,915	\$144,122	\$111,068	147%	-23%
	22190 Instructional Staff Training Services - Other	\$80	\$3,643	\$2,500	> 500%	-31%
	23120 Service Area Assistants	\$59,740	\$18,244	\$8,868	-85%	-51%
	23190 Other Governing Body Services	\$4,328	\$617	\$8,878	105%	> 500%
	23210 Office of the Superintendent	\$343,101	\$356,576	\$524,571	53%	47%
	23220 Community Relations	\$7,248	\$63	\$0	-100%	-100%
	23290 Other Executive Administrative Services	\$0	\$1,310	\$17,087	n/a	> 500%
	26710 Technology Support and Maintenance	\$0	\$621,983	\$740,735	n/a	19%
Student Instructional Support Total		\$1,036,155	\$1,844,955	\$2,180,750	110%	18%
Overhead and Operational						
	23150 Legal Services	\$9,406	\$15,218	\$11,090	18%	-27%
	23160 Promotion Expenses	\$3,120	\$2,982	\$2,589	-17%	-13%
	23230 Staff Relations and Negotiations	\$0	\$49,638	\$40,950	n/a	-18%
	25110 Office of the Business Manager	\$0	\$86,214	\$65,967	n/a	-23%
	25240 Payroll Services	\$29,540	\$66,729	\$68,600	132%	3%
	25291 Refund of Revenue	\$3,230	\$20,192	\$2,920	-10%	-86%
	25292 Petty Cash	\$0	\$0	\$0	n/a	n/a
	25295 Bank Service Charge	\$0	\$0	\$0	n/a	n/a
	25299 Other	\$0	\$4,906	\$3,457	n/a	-30%
	25360 Rent of Buildings & Equipment	\$70,274	\$151,697	\$127,913	82%	-16%
	25410 Service Area Direction	\$87,251	\$58,402	\$53,712	-38%	-8%
	25420 Maintenance of Buildings	\$1,307,331	\$1,943,622	\$1,850,895	42%	-5%
	25430 Maintenance of Grounds	\$50,495	\$27,925	\$41,729	-17%	49%
	25440 Maintenance of Equipment	\$241,438	\$249,448	\$269,965	12%	8%

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	25450 Vehicle Maintenance (other than buses)	\$34,029	\$0	\$0	-100%	n/a
	25460 Security Services	\$9,689	\$2,775	\$2,538	-74%	-9%
	25470 Insurance (other than buses)	\$55,581	\$127,212	\$136,555	146%	7%
	25510 Service Area Direction	\$121,803	\$188,162	\$183,254	50%	-3%
	25520 Vehicle Operation	\$341,160	\$491,766	\$535,767	57%	9%
	25530 Monitoring Services	\$5,115	\$6,710	\$1,297	-75%	-81%
	25540 Vehicle Servicing and Maintenance	\$112,817	\$187,363	\$225,477	100%	20%
	25550 Purchase of School Buses	\$262,200	\$467,330	\$90,506	-65%	-81%
	25560 Insurance on Buses	\$23,620	\$54,482	\$46,438	97%	-15%
	25580 Contracted Transportation Services	\$53,538	\$89,764	\$55,170	3%	-39%
	25590 Other Pupil Transportation Services	\$0	\$0	\$924	n/a	n/a
	25610 Service Area Direction	\$31,676	\$68,516	\$77,513	145%	13%
	25620 Food Preparation and Dispensing	\$247,431	\$334,478	\$365,869	48%	9%
	25640 Food Purchases	\$317,568	\$441,434	\$458,669	44%	4%
	25690 Other Food Services	\$0	\$480,266	\$423,542	n/a	-12%
	25910 Judgements	\$0	\$3,484	\$0	n/a	-100%
	25920 Ditch Assessments	\$507	\$656	\$0	-100%	-100%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$650	\$1,723	\$646	-1%	-63%
	26499 Other	\$132,142	\$35,413	\$8,843	-93%	-75%
	31000 Direction of Community Services	\$0	\$39,049	\$18,387	n/a	-53%
	34000 Athletic Coaches	\$157,146	\$258,208	\$263,100	67%	2%
	39100 High School Band Uniforms	\$3,000	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$7,406	\$0	\$0	-100%	n/a
	39500 Child Care Services	\$24,038	\$37,667	\$35,145	46%	-7%
	39600 Step Ahead	\$17,591	\$833	\$0	-100%	-100%
	39900 Other Community Services	\$385	\$4,305	\$3,480	> 500%	-19%
	52200 Temporary Loans, INTEREST ON DEBT	\$5,836	\$80,201	\$56,650	> 500%	-29%
Overhead and Operational Total		\$3,767,010	\$6,078,768	\$5,529,555	47%	-9%
Nonoperational						
	25330 Professional Services	\$18,631	\$147,791	\$96,952	420%	-34%
	25350 Building Acquisition/Construction/Improvement	\$369,035	\$126,644	\$86,783	-76%	-31%
	25351 Building Acquisition/Construction/Improvement	\$0	\$27,296	\$159,898	n/a	486%
	25352 Energy Savings Contracts	\$0	\$579,622	\$581,183	n/a	0%
	25355 Sports Facilities	\$0	\$20,702	\$29,487	n/a	42%
	25370 Purchase of Moveable Equipment	\$15,939	\$24,724	\$16,365	3%	-34%

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	25380 Purchase of Mobile or Fixed Equipment	\$641,898	\$390,723	\$264,812	-59%	-32%
	25390 Other Facilities Acquisition & Construction	\$0	\$143,667	\$232,346	n/a	62%
	51100 Bonds, PRINCIPAL OF DEBT	\$100,000	\$135,000	\$420,000	320%	211%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$24,816	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$38,716	\$544,625	\$250,750	> 500%	-54%
	53100 Buildings, LEASE RENTAL	\$2,501,785	\$4,474,426	\$4,500,270	80%	1%
	53200 Equipment, LEASE RENTAL	\$1,838	\$0	\$0	-100%	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$67,688	\$87,250	\$88,688	31%	2%
	59200 Bond Bank Fee	\$0	\$350	\$665	n/a	90%
Nonoperational Total		\$3,755,529	\$6,702,820	\$6,753,014	80%	1%
prorated						
	26491 PERF	\$159,825	\$206,667	\$244,374	53%	18%
	26492 Social Security	\$728,115	\$985,379	\$1,012,400	39%	3%
	26493 Workmen's Compensation	\$35,040	\$66,515	\$57,198	63%	-14%
	26494 Group Insurance	\$1,176,626	\$1,771,562	\$1,928,633	64%	9%
	26496 Unemployment Compensation	\$0	\$7,450	\$3,784	n/a	-49%
	26498 Severance/Early Retirement Pay	\$7,334	\$385,984	\$575,096	> 500%	49%
prorated Total		\$2,106,941	\$3,423,558	\$3,821,486	81%	12%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$9,690,838	\$13,927,265	\$14,417,147	49%	4%	51.5%	47.3%	48.1%
Student Instructional Support	\$1,225,526	\$2,114,224	\$2,551,905	108%	21%	6.5%	7.2%	8.5%
Overhead and Operational	\$4,160,447	\$6,725,135	\$6,273,408	51%	-7%	22.1%	22.8%	20.9%
Nonoperational	\$3,755,529	\$6,702,820	\$6,753,014	80%	1%	19.9%	22.7%	22.5%
Grand Total	\$18,832,340	\$29,469,444	\$29,995,474	59%	2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	58.0%	54.4%	56.6%